

The Auditing Division of the Utah State Tax Commission is currently conducting a self-review project on the grocery food credit. A self-review project consists of selected businesses or individuals reviewing their own books and records for a potential sales and use tax liability.

Sales and use tax references may be found in [Title 59 Chapter 12 of the Utah Code](#) . Extensive information on the sales and use tax reduction on food and food ingredients is [found here](#)

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The following files will assist you in completing this self-review. If you need additional information, contact the Auditing Division at: [comp@utah.gov](mailto:comp@utah.gov) .

### Files and Forms

- [Cover Letter](#)
- [Definitions & Examples](#)
- [Checklist & Questionnaire](#)
- [Summary\\*](#)

\* Note: When responding, please submit the Summary you received in the mail, which contains information specific to your business. If the original Summary has been misplaced, you may use the generic Summary provided here.